Item No.: 20

Date: NOV 10 2026

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
-oOo-

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 04 2026

PROVINCIAL BUDGET OFFICE

November 4, 2026

RELEASED
DATE. 11-4-26
NO. 270
BY:
PBO

Hon. LEONARDO M. JAVIER, JR,
Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 02 FY 2026** of the **Municipality of Albuera, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 2026-03** with a total appropriation in the amount of **P3,499,346.79** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the procurement of Goods, Supplies and other related services shall be made in accordance with the provisions of of RA 12009 and its implementing Rules and Regulations and to the issuances of GPPB;
2. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 02;
3. That the creation of Municipal Government Department Head I position under the Municipal Human Resource Management Office shall be in accordance to the minimum standards and guidelines prescribed by the Civil Service Commission (CSC) and further subject to the provisions of CSC MC 12;
4. That the grant of the following benefits shall be made pursuant to the corresponding guidelines relative to:
    a. PERA – Circular No. 2009-3
    b. RATA – Local Budget Circular No. 157
    c. Year-End Benefits – Budget Circular No. 2016-4
5. That the appropriation for Performance Enhancement Incentive (PEI), in the amount of P5,000.00 shall be disallowed due to suspension of the implementation of Administrative Order (AO) No. 25 (s.2011) and Executive Order (EO) No. 80 (s.2012), and all relevant issuances related thereto wherein PEI is part of the Performance Based Incentive System(PBIS), as adopted in the latter issuance. As of date, no guidelines has been issued allowing the grant of PEI for 2026; and
6. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

The local officials are hereby reminded on the provisions of Section 56 of RA 7160 which states that, *"that within three(3) days after the approval of the appropriation ordinance, the Secretary to the Sangguniang Panlungsod or Sangguniang Bayan shall submit copies of the approved ordinance and resolutions to the Sangguniang Panlalawigan for review."*

Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:

MARIA GINA P. HIPE
Provincial Budget Officer

RUTH Y. SURPIA
Provincial Treasurer

AGNES C. RAFON
Provincial Government Assistant
Department Head
PPDC Designate

RECEIVED
PPO
02 OCT 2026
11:05

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-o0o-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
01 Octobert 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 2026-03** of the **Municipality of Albuera, Leyte,** entitled: An Ordinance Authorizing **Supplemental Budget No. 2, series of 2026 involving an amount of Three Million Four Hundred Ninety-Nine Thousand Three Hundred Forty-Six Pesos & 79/100 (P3,499,346.79).**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: SEP 30 2026
By:

OFFICE OF THE SANGGUNIANG BAYAN SECRETARIAT

TRANSMITTAL

September 30, 2026

Hon. Leonardo Javier, Jr.
Vice-Governor
Province of Leyte
Palo, Leyte

Thru: Florinda Jill S. Uyvico
Secretary to the Sanggunian
Province of Leyte

Dear Vice Governor Javier:

Respectfully transmitting herein the following documents, to wit:

1. **Appropriation Ordinance No. 2026-03**, "An Ordinance Authorizing Supplemental Budget No. 02, series of 2026 of the Municipality of Albuera, Leyte involving an amount of Three Million Four Hundred Ninety-Nine Thousand Three Hundred Forty-Six Pesos & 79/100 (Php3,499,346.79) Only."

2. **Resolution No. 2026-181,** "A Resolution Reverting the amount of Three Million Four Hundred Ninety-Nine Thousand Three Hundred Forty-Six Pesos & 79/100 (Php3,499,346.79) Only from the Unutilized Balances from Personal Services to be made available for appropriations under Fiscal Year 2026 General Fund Supplemental Budget No. 02 of Albuera, Leyte."

Please acknowledge receipt hereof.

Very truly yours,

PAMELA M. BOHOLST, MPA
Secretary to the Sangguniang Bayan I

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 61ST REGULAR SESSION OF THE SANGGUNIANG BAYAN TERM 2022-2025 HELD AT THE SB SESSION HALL, ALBUERA, LEYTE ON SEPTEMBER 14, 2026.

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: SEP 30 2026
By:

APPROPRIATION ORDINANCE NO. 2026-03

AN ORDINANCE AUTHORIZING SUPPLEMENTAL BUDGET NO. 02, SERIES OF 2026 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79) ONLY

INTRODUCED BY: HON. RODOLFO S. BILBAO, JR.
Sponsored by: Committee on Appropriations
- **Hon. Roberto C. Colasito**
- **Hon. Romeo M. Junco**

BE IT ORDAINED in Regular Session Assembled:

SECTION 1. The Supplemental Budget No. 02 of the Municipality of Albuera Leyte for Fiscal Year 2026 in the total amount of **THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79) ONLY** for purposes specified in the accompanying schedules, is hereby approved;

The budget documents consisting of the following are incorporated herein and made integral part of this ordinance:

1. **SB RESOLUTION NO. 2026-181, "A RESOLUTION REVERTING THE AMOUNT OF THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79) ONLY FROM THE UNUTILIZED BALANCES FROM PERSONAL SERVICES TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL YEAR 2026 GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF ALBUERA, LEYTE."**
2. Statement of Funding Sources for Supplemental Budget No. 02, FY 2026 signed by the Municipal Treasurer and Municipal Accountant.
3. Statement of Funds Available for Reversion signed by the Municipal Treasurer, Municipal Budget Officer, Municipal Accountant and the Municipal Mayor.
4. Certification of Availability of Funds signed by the Municipal Accountant, Municipal Treasurer, and the Municipal Mayor
5. Certification of availability of CASH BACK-UP in the amount of **THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79)** signed by the Municipal Treasurer and Municipal Accountant.
6. Statement of Supplemental Appropriation FY 2026 prepared by the Municipal Budget Officer and Approved by the Municipal Mayor.

SECTION 2. SOURCES OF FUNDS. The sources of funds for the Supplemental Budget No. 02 in the total amount of **THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79) shall be as follows:**

ROLAN E. ESPINOSA
Municipal Mayor

ROBERTO C. COLASITO
ROMEO M. JUNCO
ANDPESCI TUDIO
BERNARD JOEY D. MESTULA
PAMELA M. BOHOLST
MARIEL E. MARINAY
CARL KEVIN E. BAUTISTA
ROLANDO M. EBOAS, JR.
JOJE B. YEAÑEZ
RODOLFO S. BILBAO, JR.
ALBERTO O. CUMALJAG

FUND SOURCE	AMOUNT
a. Savings – Reversion of Unutilized Appropriation	
Personal Services	**3,499,346.79**
TOTAL	**Php 3,499,346.79**

SECTION 3. USE OF FUNDS. The amount of **THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79) ONLY** is hereby appropriated for the Supplemental Budget No. 02 of the Municipality of Albuera, Leyte.

SECTION 4. SEPARABILITY CLAUSE. If, for any reason, any section or provision of this Appropriation Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force & effect.

SECTION 5. EFFECTIVITY. The provisions of this Appropriation Ordinance shall take effect upon approval.

ENACTED: This 14TH day of September 2026 at Albuera, Leyte.

ATTESTED AND CERTIFIED CORRECT TO BE DULY ADOPTED:

CARL KEVIN E. BATISTIS
SB Member I

ROBERTO C. COLASITO
SB Member I

ROLANDO M. EBCAS, JR.
SB Member I

ROMEO M. JUNCO
SB Member I

JOJE B. YBAÑEZ
SB Member I

ANDRES C. TUDIO
SB Member

RODOLFO S. BILBAO, JR.
SB Member I

DELIA [illegible]
LnB President/Ex-Officio Member

ALBERTO C. SUMALJAG
SB Member I

BERNARD JOEY D. MESTULA
PPSK President/Ex-Officio Member

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE APPROPRIATION ORDINANCE DULY ENACTED BY THE SANGGUNIAN ON SEPTEMBER 14, 2026.

PAMELA M. BOHOLST, MPA
Secretary to the Sangguniang Bayan I

MARIEL E. MARINAY
Vice-Mayor/ Presiding Officer

APPROVED:

ROLAN E. ESPINOSA
Municipal Mayor

Date: 24 SEP 2026

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA
Tel. No.: (053) 562 - 0020 Email: lgualbuera2019@gmail.com



OFFICE OF THE MUNICIPAL MAYOR

September 24, 2025

THE HONORABLE PRESIDING OFFICE
THE HONORABLE SANGGUNIANG BAYAN MEMBERS
ALBUERA, LEYTE

Ladies and Gentlemen:

Today, I sign **Appropriation Ordinance No. 2026-03**, entitled, AN ORDINANCE AUTHORIZING GENERAL FUND SUPPLEMENTAL BUDGET NO. 02, SERIES OF 2026 OF THE MUNICIPALITY OF ALBUERA, LEYTE INVOLVING AN AMOUNT OF **THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORYT-SIX PESOS & 79/100 (PHP3,499,346.79) ONLY** FOR VARIOUS EXPENDITURE PROGRAMS.

With the passage of the FY 2026 General Fund Supplemental Budget No. 02 of the Local Government Unit of Albuera, Leyte under Appropriation Ordinance No. 2026-03, we will be giving better basic services to our constituents.

In accordance with the law, I am returning the approved **Appropriation Ordinance No. 2026-03** to the Sanggunian.

Very truly yours,

ROLAN E. ESPINOSA
Municipal Mayor

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Albuera

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 61ST REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN
HELD AT THE SA SESSION HALL, ALBUERA, LEYTE ON SEPTEMBER 14, 2026

RESOLUTION NO. 2026 – 181

A RESOLUTION REVERTING THE AMOUNT OF THREE MILLION FOUR HUNDRED NINETY-NINE THOUSAND THREE HUNDRED FORTY-SIX PESOS & 79/100 (PHP3,499,346.79) ONLY FROM THE UNUTILIZED BALANCES FROM PERSONAL SERVICES TO BE MADE AVAILABLE FOR APPROPRIATIONS UNDER FISCAL 2026 GENERAL FUND SUPPLEMENTAL BUDGET NO. 02 OF ALBUERA, LEYTE

WHEREAS, there are unutilized funds under the Personal Services to be made available for appropriations under Fiscal Year 2026 General Fund Supplemental Budget No. 02 of Albuera, Leyte amounting to Three Million Four Hundred Ninety-Nine Thousand Three Hundred Forty-Six Pesos & 79/100 (Php3,499,346.79) only;

WHEREFORE, on motion of Hon. Rodolfo S. Bilbao, Jr. duly seconded by majority of the members present, be it

RESOLVED, by the Sangguniang Bayan to revert the amount of Three Million Four Hundred Ninety-Nine Thousand Three Hundred Forty-Six Pesos & 79/100 (Php3,499,346.79) only from the unutilized funds from Personal Services under the General Fund to be made available for appropriations under Fiscal Year 2026 General Fund Supplemental Budget No. 02 of Albuera, Leyte;

RESOLVED FINALLY, that copies of this resolution be furnished the Municipal Mayor's Office, the Municipal Planning and Development Office, the Municipal Budget Office, the Municipal Accountant's Office, the Municipal Treasury Office, all of this municipality; and the Provincial Budget Office, Province of Leyte for their information and appropriate action.

PASSED AND APPROVED this 14th day of September 2026 during the 61st Regular Session of the 12th Sangguniang Bayan held at the SB Session Hall, Albuera, Leyte.

ATTESTED:

CARL KEVIN E. BATISTIS
SB Member I

ALBERTO C. SUMALJAG
SB Member I

ANDRES C. TUDIO
SB Member I

ROLANDO M. EBCAS, JR.
SB Member I

ROBERTO C. COLASITO
SB Member I

DELIA E. BATISTIS
LnB President/Ex-Officio Member

JOJE B. YBAÑEZ
SB Member I

ROMEO M. JUNCO
SB Member I

BERNARD JOEY D. MESTULA
PPSK President/Ex-Officio Member

RODOLFO S. BILBAO, JR
SB Member I

I HEREBY CERTIFY to the correctness of the foregoing resolution.

PAMELA M. BOHOLST, MPA
Secretary to the Sangguniang Bayan I

APPROVED:

MARIEL E. MARINAY
Municipal Vice Mayor/Presiding Officer

LBP Form No. 8

STATEMENT OF FUNDING SOURCES
SUPPLEMENTAL BUDGET NO. 02
FY 2026

ALBUERA, LEYTE
Province/City/Municipality

GENERAL FUND
Fund/Special Account

PARTICULARS	AMOUNT CLASSIFICATION	AMOUNT
1.0 NEW REVENUE SOURCES		
2.0 ACTUAL COLLECTIONS IN EXCESS OF THE ESTIMATED INCOME		
3.0 SAVINGS		
Reversion of Unutilized Appropriation Personal Services		3,499,346.79
TOTAL		3,499,346.79

Certified Correct:

FLORDELIZ A. PARRILLA, CPA
Municipal Treasurer

ARLENE RIO S. VILLAR, CPA
Municipal Accountant

Republic of the Philippines
Province of Leyte
MUNICIPALITY OF ALBUERA

OFFICE OF THE MUNICIPAL TREASURER
Tel. No.: 562-9466 |mtoalbuera@gmail.com

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY THAT, there is an available **CASH BACK-UP** for the **SUPPLEMENTAL BUDGET NO. 02 for General Fund for the Fiscal Year 2026** in the amount of **THREE MILLION FOUR HUNDRED NINETY NINE THOUSAND THREE HUNDRED FORTY-SIX AND 79/100 PESOS (Php 3,499,346.79) from the Unutilized Appropriation of Personal Services.**

Issued this **7th day of September 2026** at Albuera, Leyte, Philippines.

FLORDELIZ A. PARRILLA
Municipal Treasurer

ARLENE RIO S. VILLAR
Municipal Accountant

LBP Form No. 9

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2026

Albuera, Leyte

Province/CityMunicipality

SUPPLEMENTAL BUDGET NO. 02 CY 2026

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
	PERSONAL SERVICES				
Municipal Human Resource Management Office	Payment for Salary , other compensation anc personnel benefit contributions of newly created positions (Municipal Human Resource Management Office).	1000-000-3-3-01-001--000	Salaries and Wages - Regular	5-01-01-010	314,192.00
			Personal Economic Relief Allowance (PERA)	5-01-02-010	8,000.00
			Representation Allowance (RA)	5-01-02-020	27,200.00
			Transportation allowance (TA)	5-01-02-030	27,200.00
			Year End Bonus	5-01-02-140	78,548.00
			Cash Gift	5-01-02-150	5,000.00
			Retirement and Life Insurance Contribution	5-01-03-010	37,703.04
			PAG-IBIG Contribution	5-01-03-020	800.00
			PHILHEALTH Contributions	5-01-03-030	7,854.80
			ECC Contribution	5-01-03-040	400.00
			Other Personnel Benefits - PEI	5-01-04-990	5,000.00
TOTAL PS					511,897.84
	MAINTENANCE AND OTHER OPERATING EXPENSES				
Municipal Mayor's Office	Additional appropriation for Electricity Expenses	1000-000-3-1-01-001--001	Electricity Expenses	5-02-04-020	1,692,948.95
	Additional appropriation for Telephone Expenses	1000-000-3-1-01-001--000	Telephone Expenses - Landline	5-02-05-020	12,500.00
	Additional appropriation for Other General Services - Contract of Service	1000-000-3-1-01-001--004	Other General Services - Contract of Service	5-02-12-990	190,000.00
	Additional appropriation for Representation Expenses	1000-000-3-1-01-001--005	Representation Expenses	5-02-99-030	850,000.00
			Sub-Total		**2,745,448.95**

Implementing Office (1)	Particulars/Purpose (2)	AIP Ref. Code (3)	Object of Expenditure (4)	Account Code (5)	Amount (6)
Municipal Accountant's Office	Additional appropriation for Other Supplies & Materials Expenses	1000-000-3-1-07-001--000	Repair & Maintenance - ICTE	5-02-13-050	100,000.00
		1000-000-3-1-07-001--000	Taxes, Duties and Licenses	5-02-16-010	130,000.00
			Sub-Total		**230,000.00**
Municipal Treasurer's Office	Additional appropriation for Taxes, Duties and Licenses	1000-000-3-1-05-001-001	Taxes, Duties and Licenses	5-02-16-010	12,000.00
			Sub-Total		**12,000.00**
TOTAL MOOE					2,987,448.95
TOTAL APPROPRIATIONS		>>>>>>>>>>>>>>	>>>>>>>>>>>>>

LBP Form No. 3

PLANTILLA OF PERSONNEL CY 2026
LGU: ALBUERA, LEYTE

Item Old	Number New	Position Title	Name of Incumbent	Current Year Authorized Rate/Annum-LBC 160"A5"/"1" SG / Step	Current Year Authorized Rate/Annum-LBC 160"A5"/"1" Amount	**Budget Year Proposed (2026) Rate/Annum-LBC 165"A5"/"2"** SG / Step	**Budget Year Proposed (2026) Rate/Annum-LBC 165"A5"/"2"** Amount
		MUNICIPAL HUMAN RESOURCE MANAGEMENT OFFICE					
	MHRMO-01	MUNICIPAL GOVERNMENT DEPARTMENT HEAD 1	Vacant			24/1	314,192.00
HRMO-01	MHRMO-02	SUPERVISING ADMINISTRATIVE OFFICER (Human Resource Management Officer IV)	Thomas Alexander D. Soledad	22/3	740,028.00	22/3	771,948.00
HRMO-02	MHRMO-03	ADMINISTRATIVE OFFICER IV (Human Resource Management Officer II)	J. Isidore E. Soledad	15/1	368,760.00	15/1	385,992.00
TOTAL					**1,108,788.00**		**1,472,132.00**

Prepared:

THOMAS ALEXANDER D. SOLEDAD
Supervising Administrative Officer
HRMO IV

Reviewed:

CHERRYL C. BARRIENTOS
Municipal Budget Officer

Approved:

ROLANDO C. ESPINOSA
Municipal Mayor

Republic of the Philippines
PROVINCE OF LEYTE
Municipality Of Albuera

OFFICE OF THE MUNICIPAL ACCOUNTANT

September 03, 2026

HON. ROLAN ESPINOSA
Municipal Mayor
Albuera, Leyte

THRU: **The Local Finance Committee**
Albuera Leyte

Dear Mayor ESPINOSA:

Please be advised that there is an available and unutilized fund amounting to Seven Million One Hundred Seven Thousand Nine Hundred Eighty-Four & 59/100 Pesos Only(P7,107,984.59)under the Personnel Services.

Further certifying that after review and consultation with the respective offices, many of the balances have not been utilized and are no longer implementable. It is on that note that the undersigned would respectfully recommend to revert the amount of Three Million Four Hundred Ninety-Nine Thousand Three Hundred Forty-Six & 79/100 Pesos Only (P3,499,346.79)

STATUS OF APPROPRIATIONS, ALLOTMENTS AND OBLIGATION
(SUMMARY OF APPROPRIATIONS)
As of July 31, 2026

Personnel Services

FUNCTION/ PROGRAM PROJECT/ ACTIVITY	OBJECT OF EXPENDITURES	UNOBLIGATED BALANCE	AMOUNT FOR REVERSION	BALANCE AFTER REVERSION
Office of the Municipal Mayor	**Licensing Officer II**			
	Salaries & Wages - Regular	287,301.00	82,086.00	205,215.00
	Personal Economic Relief Allowance (PERA)	14,000.00	4,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances - Medical Allow	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	34,476.12	9,850.32	24,625.80
	Pag-ibig Contribution	1,400.00	400.00	1,000.00
	Philhealth Contribution	7,182.50	2,052.15	5,130.35
	ECC Contribution	700.00	200.00	500.00
	Tourism Operations Officer II			
	Salaries & Wages - Regular	257,328.00	96,498.00	160,830.00
	Personal Economic Relief Allowance (PERA)	16,000.00	6,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances - Medical Allow	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	30,879.36	11,579.76	19,299.60
	Pag-ibig Contribution	1,600.00	600.00	1,000.00
	Philhealth Contribution	6,433.20	2,412.45	4,020.75
	ECC Contribution	800.00	300.00	500.00

	Youth Development Officer II			
	Salaries & Wages - Regular	236,952.00	88,857.00	148,095.00
	Personal Economic Relief Allowance (PERA)	16,000.00	6,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances - Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	28,434.24	10,662.84	17,771.40
	Pag-ibig Contribution	1,600.00	600.00	1,000.00
	Philhealth Contribution	5,923.78	2,221.43	3,702.35
	ECC Contribution	800.00	300.00	500.00
	Engineer I (Agriculture & Biosystem Engineer)			
	Salaries & Wages - Regular	309,552.00	180,572.00	128,980.00
	Personal Economic Relief Allowance (PERA)	24,000.00	14,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	25,796.00	25,796.00	-
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	37,146.24	21,668.64	15,477.60
	Pag-ibig Contribution	2,400.00	1,400.00	1,000.00
	Philhealth Contribution	7,738.80	4,514.30	3,224.50
	ECC Contribution	1,200.00	700.00	500.00
Local Disaster Risk Reduction & Management Office	**LDRRM Officer I**			
	Salaries & Wages - Regular	192,152.00	48,038.00	144,114.00
	Personal Economic Relief Allowance (PERA)	16,000.00	4,000.00	12,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	24,019.00	24,019.00	-
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Retirement and Life Insurance Contribution	23,058.24	5,764.56	17,293.68
	Pag-ibig Contribution	1,600.00	400.00	1,200.00
	Philhealth Contribution	4,803.78	1,200.96	3,602.82
	ECC Contribution	800.00	200.00	600.00
Municipal General Services Office	**Municipal General Services Officer**			
	Salaries & Wages - Regular	942,576.00	549,836.00	392,740.00
	Personal Economic Relief Allowance (PERA)	24,000.00	14,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	78,548.00	78,548.00	-
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	113,109.12	65,980.32	47,128.80
	Pag-ibig Contribution	2,400.00	1,400.00	1,000.00
	Philhealth Contribution	23,564.40	13,745.90	9,818.50
	ECC Contribution	1,200.00	700.00	500.00
Municipal Budget Office	**Budget Officer III**			
	Salaries & Wages - Regular	246,258.00	41,043.00	205,215.00
	Personal Economic Relief Allowance (PERA)	12,000.00	2,000.00	10,000.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Retirement and Life Insurance Contribution	29,550.96	4,925.16	24,625.80
	Pag-ibig Contribution	1,200.00	200.00	1,000.00
	Philhealth Contribution	6,156.45	1,026.08	5,130.37
	ECC Contribution	600.00	100.00	500.00
Municipal Treasurer's Office	**Revenue Collection Clerk III (MTO-04)**			
	Salaries & Wages - Regular	191,820.00	95,910.00	95,910.00
	Personal Economic Relief Allowance (PERA)	20,000.00	10,000.00	10,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	19,182.00	19,182.00	-

	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Retirement and Life Insurance Contribution	23,018.40	11,509.20	11,509.20
	Pag-ibig Contribution	2,000.00	1,000.00	1,000.00
	Philhealth Contribution	4,795.50	2,397.75	2,397.75
	ECC Contribution	1,000.00	500.00	500.00
Municipal Health Office	**Medical Technologist I**			
	Salaries & Wages - Regular	210,168.00	60,048.00	150,120.00
	Personal Economic Relief Allowance (PERA)	14,000.00	4,000.00	10,000.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Retirement and Life Insurance Contribution	25,220.16	7,205.76	18,014.40
	Pag-ibig Contribution	1,400.00	400.00	1,000.00
	Philhealth Contribution	5,254.20	1,501.20	3,753.00
	ECC Contribution	700.00	200.00	500.00
	Casual - MHO			
	Salaries & Wages - Casual	152,184.00	88,774.00	63,410.00
	Personal Economic Relief Allowance (PERA)	24,000.00	14,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	12,682.00	12,682.00	
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	18,262.08	10,652.88	7,609.20
	Pag-ibig Contribution	2,400.00	1,400.00	1,000.00
	Philhealth Contribution	3,804.60	2,219.35	1,585.25
	ECC Contribution	1,200.00	700.00	500.00
Municipal Social Welfare and Developme nt Office	**Social Welfare Officer III**			
	Salaries & Wages - Regular	331,728.00	82,932.00	248,796.00
	Personal Economic Relief Allowance (PERA)	16,000.00	4,000.00	12,000.00
	Retirement and Life Insurance Contribution	39,807.36	9,951.84	29,855.52
	Pag-ibig Contribution	1,600.00	400.00	1,200.00
	Philhealth Contribution	8,293.20	2,073.30	6,219.90
	ECC Contribution	800.00	200.00	600.00
	Community Affairs Officer I (MSWD-04)			
	Salaries & Wages - Regular	218,214.00	121,230.00	96,984.00
	Personal Economic Relief Allowance (PERA)	18,000.00	10,000.00	8,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	24,246.00	24,246.00	-
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	26,185.68	14,547.60	11,638.08
	Pag-ibig Contribution	1,800.00	1,000.00	800.00
	Philhealth Contribution	5,455.35	3,030.75	2,424.60
	ECC Contribution	900.00	500.00	400.00
Office of the Municipal Agriculture	**Agricultural Technologist (abolished)**			
	Salaries & Wages - Regular	245,628.00	245,628.00	-
	Personal Economic Relief Allowance (PERA)	24,000.00	24,000.00	-
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	20,469.00	20,469.00	-
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Year End Bonus	20,469.00	20,469.00	-
	Cash Gift	5,000.00	5,000.00	
	Retirement and Life Insurance Contribution	29,475.36	29,475.36	-

	Pag-ibig Contribution	2,400.00	2,400.00	-
	Philhealth Contribution	6,140.70	6,140.70	-
	ECC Contribution	1,200.00	1,200.00	-
	PEI	5,000.00	5,000.00	-
	Administrative Officer I (OMA-07)			
	Salaries & Wages - Regular	228,767.00	124,782.00	103,985.00
	Personal Economic Relief Allowance (PERA)	22,000.00	12,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	20,797.00	20,797.00	
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	27,452.04	14,973.84	12,478.20
	Pag-ibig Contribution	2,200.00	1,200.00	1,000.00
	Philhealth Contribution	5,719.17	3,119.55	2,599.62
	ECC Contribution	1,100.00	600.00	500.00
	Farm Supervisor			
	Salaries & Wages - Regular	137,264.00	51,474.00	85,790.00
	Personal Economic Relief Allowance (PERA)	16,000.00	6,000.00	10,000.00
	Retirement and Life Insurance Contribution	16,471.68	6,176.88	10,294.80
	Pag-ibig Contribution	1,600.00	600.00	1,000.00
	Philhealth Contribution	3,431.60	1,286.85	2,144.75
	ECC Contribution	800.00	300.00	500.00
	Casual - OMA			
	Salaries & Wages - Casual	101,456.00	38,046.00	63,410.00
	Personal Economic Relief Allowance (PERA)	16,000.00	6,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	12,682.00	12,682.00	
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	12,174.72	4,565.52	7,609.20
	Pag-ibig Contribution	1,600.00	600.00	1,000.00
	Philhealth Contribution	2,536.40	951.15	1,585.25
	ECC Contribution	800.00	300.00	500.00
Municipal Engineering's Office	**Engineer III**			
	Salaries & Wages - Regular	406,008.00	180,448.00	225,560.00
	Personal Economic Relief Allowance (PERA)	18,000.00	8,000.00	10,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	48,720.96	21,653.76	27,067.20
	Pag-ibig Contribution	1,800.00	800.00	1,000.00
	Philhealth Contribution	10,150.20	4,511.20	5,639.00
	ECC Contribution	900.00	400.00	500.00
	Project Development Officer I			
	Salaries & Wages - Regular	192,152.00	48,038.00	144,114.00
	Personal Economic Relief Allowance (PERA)	16,000.00	4,000.00	12,000.00
	Clothing/Uniform Allowance	7,000.00	7,000.00	-
	Other Bonuses & Allowances-Mid-Year Bonus	24,019.00	24,019.00	-
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
	Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
	Retirement and Life Insurance Contribution	23,058.24	5,764.56	17,293.68
	Pag-ibig Contribution	1,600.00	400.00	1,200.00
	Philhealth Contribution	4,803.78	1,200.95	3,602.83

ECC Contribution	800.00	200.00	600.00
Heavy Equipment Operator II (MEO-14)			
Salaries & Wages - Regular	183,336.00	106,946.00	76,390.00
Personal Economic Relief Allowance (PERA)	24,000.00	14,000.00	10,000.00
Clothing/Uniform Allowance	7,000.00	7,000.00	-
Other Bonuses & Allowances-Mid-Year Bonus	15,278.00	15,278.00	-
Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
Other Bonuses & Allowances-Medical Allow.	7,000.00	7,000.00	-
Retirement and Life Insurance Contribution	22,000.32	12,833.52	9,166.80
Pag-ibig Contribution	2,400.00	1,400.00	1,000.00
Philhealth Contribution	4,583.40	2,673.65	1,909.75
ECC Contribution	1,200.00	700.00	500.00
Heavy Equipment Operator II (MEO-15)			
Salaries & Wages - Regular	106,162.00	30,332.00	75,830.00
Personal Economic Relief Allowance (PERA)	14,000.00	4,000.00	10,000.00
Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
Retirement and Life Insurance Contribution	12,739.44	3,639.84	9,099.60
Pag-ibig Contribution	1,400.00	400.00	1,000.00
Philhealth Contribution	2,654.05	758.30	1,895.75
ECC Contribution	700.00	200.00	500.00
Engineer I			
Salaries & Wages - Regular	183,778.00	52,508.00	131,270.00
Personal Economic Relief Allowance (PERA)	14,000.00	4,000.00	10,000.00
Other Bonuses & Allowances-Anniv. Bonus	3,000.00	3,000.00	-
Retirement and Life Insurance Contribution	22,053.36	6,300.96	15,752.40
Pag-ibig Contribution	1,400.00	400.00	1,000.00
Philhealth Contribution	4,594.45	1,312.70	3,281.75
ECC Contribution	700.00	200.00	500.00
GRAND TOTAL	7,107,984.59	3,499,346.79	3,608,637.80

Said amount is available for appropriations under a supplemental budget for calendar year 2026 after its reversion subject to the usual budgeting, accounting, and auditing rules and regulation.

Thank you very much.

Very truly yours,

ARLENE RIO S. VILLAR, CPA
Municipal Accountant

REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPALITY OF ALBUERA
OFFICE OF THE MUNICIPAL ACCOUNTANT

CAF# 966

CERTIFICATE OF AVAILABILITY OF FUNDS

THIS IS TO CERTIFY that there is an available and unutilized fund amounting to Seven Million One Hundred Seven Thousand Nine Hundred Eighty-Four & 59/100 Pesos Only (P7,107,984.59) under the Personnel Services from various offices for reversion to wit:

Personnel Services

FUNCTION/ PROGRAM PROJECT/ ACTIVITY	OBJECT OF EXPENDITURES	AMOUNT FOR REVERSION
Office of the Municipal Mayor	**Licensing Officer II**	
	Salaries & Wages - Regular	82,086.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances - Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	9,850.32
	Pag-ibig Contribution	400.00
	Philhealth Contribution	2,052.15
	ECC Contribution	200.00
	Tourism Operations Officer II	
	Salaries & Wages - Regular	96,498.00
	Personal Economic Relief Allowance (PERA)	6,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances - Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	11,579.76
	Pag-ibig Contribution	600.00
	Philhealth Contribution	2,412.45
	ECC Contribution	300.00
	Youth Development Officer II	
	Salaries & Wages - Regular	88,857.00
	Personal Economic Relief Allowance (PERA)	6,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances - Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	10,662.84
	Pag-ibig Contribution	600.00
	Philhealth Contribution	2,221.43
	ECC Contribution	300.00
	Engineer I (Agriculture & Biosystem Engineer)	
	Salaries & Wages - Regular	180,572.00
	Personal Economic Relief Allowance (PERA)	14,000.00

	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	25,796.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	21,668.64
	Pag-ibig Contribution	1,400.00
	Philhealth Contribution	4,514.30
	ECC Contribution	700.00
Local Disaster Risk Reduction & Management Office	**LDRRM Officer I**	
	Salaries & Wages - Regular	48,038.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	24,019.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Retirement and Life Insurance Contribution	5,764.56
	Pag-ibig Contribution	400.00
	Philhealth Contribution	1,200.96
	ECC Contribution	200.00
Municipal General Services Office	**Municipal General Services Officer**	
	Salaries & Wages - Regular	549,836.00
	Personal Economic Relief Allowance (PERA)	14,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	78,548.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	65,980.32
	Pag-ibig Contribution	1,400.00
	Philhealth Contribution	13,745.90
	ECC Contribution	700.00
Municipal Budget Office	**Budget Officer III**	
	Salaries & Wages - Regular	41,043.00
	Personal Economic Relief Allowance (PERA)	2,000.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Retirement and Life Insurance Contribution	4,925.16
	Pag-ibig Contribution	200.00
	Philhealth Contribution	1,026.08
	ECC Contribution	100.00
Municipal Treasurer's Office	**Revenue Collection Clerk III (MTO-04)**	
	Salaries & Wages - Regular	95,910.00
	Personal Economic Relief Allowance (PERA)	10,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	19,182.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Retirement and Life Insurance Contribution	11,509.20
	Pag-ibig Contribution	1,000.00
	Philhealth Contribution	2,397.75
	ECC Contribution	500.00
Municipal Health Office	**Medical Technologist I**	
	Salaries & Wages - Regular	60,048.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Retirement and Life Insurance Contribution	7,205.76

	Pag-ibig Contribution	400.00
	Philhealth Contribution	1,501.20
	ECC Contribution	200.00
	Casual - MHO	
	Salaries & Wages - Casual	88,774.00
	Personal Economic Relief Allowance (PERA)	14,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	12,682.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	10,652.88
	Pag-ibig Contribution	1,400.00
	Philhealth Contribution	2,219.35
	ECC Contribution	700.00
Municipal Social Welfare and Development Office	**Social Welfare Officer III**	
	Salaries & Wages - Regular	82,932.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Retirement and Life Insurance Contribution	9,951.84
	Pag-ibig Contribution	400.00
	Philhealth Contribution	2,073.30
	ECC Contribution	200.00
	Community Affairs Officer I (MSWD-04)	
	Salaries & Wages - Regular	121,230.00
	Personal Economic Relief Allowance (PERA)	10,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	24,246.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	14,547.60
	Pag-ibig Contribution	1,000.00
	Philhealth Contribution	3,030.75
	ECC Contribution	500.00
Office of the Municipal Agriculture	**Agricultural Technologist (abolished)**	
	Salaries & Wages - Regular	245,628.00
	Personal Economic Relief Allowance (PERA)	24,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	20,469.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Year End Bonus	20,469.00
	Cash Gift	5,000.00
	Retirement and Life Insurance Contribution	29,475.36
	Pag-ibig Contribution	2,400.00
	Philhealth Contribution	6,140.70
	ECC Contribution	1,200.00
	PEI	5,000.00
	Administrative Officer I (OMA-07)	
	Salaries & Wages - Regular	124,782.00
	Personal Economic Relief Allowance (PERA)	12,000.00
	Clothing/Uniform Allowance	7,000.00

	Other Bonuses & Allowances-Mid-Year Bonus	20,797.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	14,973.84
	Pag-ibig Contribution	1,200.00
	Philhealth Contribution	3,119.55
	ECC Contribution	600.00
	Farm Supervisor	
	Salaries & Wages - Regular	51,474.00
	Personal Economic Relief Allowance (PERA)	6,000.00
	Retirement and Life Insurance Contribution	6,176.88
	Pag-ibig Contribution	600.00
	Philhealth Contribution	1,286.85
	ECC Contribution	300.00
	Casual - OMA	
	Salaries & Wages - Casual	38,046.00
	Personal Economic Relief Allowance (PERA)	6,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	12,682.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	4,565.52
	Pag-ibig Contribution	600.00
	Philhealth Contribution	951.15
	ECC Contribution	300.00
Municipal Engineering's Office	**Engineer III**	
	Salaries & Wages - Regular	180,448.00
	Personal Economic Relief Allowance (PERA)	8,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	21,653.76
	Pag-ibig Contribution	800.00
	Philhealth Contribution	4,511.20
	ECC Contribution	400.00
	Project Development Officer I	
	Salaries & Wages - Regular	48,038.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	24,019.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	5,764.56
	Pag-ibig Contribution	400.00
	Philhealth Contribution	1,200.95
	ECC Contribution	200.00
	Heavy Equipment Operator II (MEO-14)	
	Salaries & Wages - Regular	106,946.00
	Personal Economic Relief Allowance (PERA)	14,000.00
	Clothing/Uniform Allowance	7,000.00
	Other Bonuses & Allowances-Mid-Year Bonus	15,278.00

	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Other Bonuses & Allowances-Medical Allow.	7,000.00
	Retirement and Life Insurance Contribution	12,833.52
	Pag-ibig Contribution	1,400.00
	Philhealth Contribution	2,673.65
	ECC Contribution	700.00
	Heavy Equipment Operator II (MEO-15)	
	Salaries & Wages - Regular	30,332.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Retirement and Life Insurance Contribution	3,639.84
	Pag-ibig Contribution	400.00
	Philhealth Contribution	758.30
	ECC Contribution	200.00
	Engineer I	
	Salaries & Wages - Regular	52,508.00
	Personal Economic Relief Allowance (PERA)	4,000.00
	Other Bonuses & Allowances-Anniv. Bonus	3,000.00
	Retirement and Life Insurance Contribution	6,300.96
	Pag-ibig Contribution	400.00
	Philhealth Contribution	1,312.70
	ECC Contribution	200.00
	GRAND TOTAL	**3,499,346.79**

Given this 3rd day of September 2026 at Albuera, Leyte.

ARLENE RIO S. VILLAR, CPA
Municipal Accountant

FLORDELIZ A. PARRILLA, CPA
Municipal Treasurer

ROLAN E. ESPINOSA
Municipal Mayor

STATEMENT OF FUNDS AVAILABLE FOR REVERSION

As of July 31, 2026

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	PERSONAL SERVICES				
Office of the Municipal Mayor	**Licensing Officer II**				
	Salaries and Wages -Regular	492,516.00	205,215.00	287,301.00	82,086.00
	Personal Economic Relief Allowance (PERA)	24,000.00	10,000.00	14,000.00	4,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	59,101.92	24,625.80	34,476.12	9,850.32
	PAG-IBIG Contribution	2,400.00	1,000.00	1,400.00	400.00
	PHILHEALTH Contributions	12,312.90	5,130.40	7,182.50	2,052.15
	ECC Contribution	1,200.00	500.00	700.00	200.00
	Tourism Operations Officer II				
	Salaries and Wages -Regular	385,992.00	128,664.00	257,328.00	96,498.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	6,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	46,319.04	15,439.68	30,879.36	11,579.76
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	600.00
	PHILHEALTH Contributions	9,649.80	3,216.60	6,433.20	2,412.45
	ECC Contribution	1,200.00	400.00	800.00	300.00
	Youth Development Officer II				
	Salaries and Wages -Regular	355,428.00	118,476.00	236,952.00	88,857.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	6,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	42,651.36	14,217.12	28,434.24	10,662.84

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	600.00
	PHILHEALTH Contributions	8,885.70	2,961.92	5,923.78	2,221.43
	ECC Contribution	1,200.00	400.00	800.00	300.00
	Engineer I (Agricultural & Biosystem Engineer)				
	Salaries and Wages -Regular	309,552.00	-	309,552.00	180,572.00
	Personal Economic Relief Allowance (PERA)	24,000.00	-	24,000.00	14,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	25,796.00	-	25,796.00	25,796.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	37,146.24	-	37,146.24	21,668.64
	PAG-IBIG Contribution	2,400.00	-	2,400.00	1,400.00
	PHILHEALTH Contributions	7,738.80	-	7,738.80	4,514.30
	ECC Contribution	1,200.00	-	1,200.00	700.00
Local Disaster Risk Reduction & Management Office	**LDRRM Officer I**				
	Salaries and Wages -Regular	288,228.00	96,076.00	192,152.00	48,038.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	4,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	24,019.00	-	24,019.00	24,019.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Retirement and Life Insurance Contribution	34,587.36	11,529.12	23,058.24	5,764.56
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	400.00
	PHILHEALTH Contributions	7,205.70	2,401.92	4,803.78	1,200.96
	ECC Contribution	1,200.00	400.00	800.00	200.00
Municipal General Services Office	**Municipal General Services Officer**				
	Salaries and Wages -Regular	942,576.00	-	942,576.00	549,836.00
	Personal Economic Relief Allowance (PERA)	24,000.00	-	24,000.00	14,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	78,548.00	-	78,548.00	78,548.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	113,109.12	-	113,109.12	65,980.32
	PAG-IBIG Contribution	2,400.00	-	2,400.00	1,400.00
	PHILHEALTH Contributions	23,564.40	-	23,564.40	13,745.90
	ECC Contribution	1,200.00	-	1,200.00	700.00
Municipal Budget Office	**Budget Officer III**				
	Salaries and Wages -Regular	492,516.00	246,258.00	246,258.00	41,043.00
	Personal Economic Relief Allowance (PERA)	24,000.00	12,000.00	12,000.00	2,000.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Retirement and Life Insurance Contribution	59,101.92	29,550.96	29,550.96	4,925.16
	PAG-IBIG Contribution	2,400.00	1,200.00	1,200.00	200.00
	PHILHEALTH Contributions	12,312.90	6,156.45	6,156.45	1,026.08
	ECC Contribution	1,200.00	600.00	600.00	100.00
Municipal Treasurer's Office	**Revenue Collection Clerk III (MTO-04)**				
	Salaries and Wages -Regular	230,184.00	38,364.00	191,820.00	95,910.00
	Personal Economic Relief Allowance (PERA)	24,000.00	4,000.00	20,000.00	10,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	19,182.00	-	19,182.00	19,182.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Retirement and Life Insurance Contribution	27,622.08	4,603.68	23,018.40	11,509.20
	PAG-IBIG Contribution	2,400.00	400.00	2,000.00	1,000.00
	PHILHEALTH Contributions	5,754.60	959.10	4,795.50	2,397.75
	ECC Contributior	1,200.00	200.00	1,000.00	500.00
Municipal Health Office	**Medical Technologist I**				
	Salaries and Wages -Regular	360,288.00	150,120.00	210,168.00	60,048.00
	Personal Economic Relief Allowance (PERA)	24,000.00	10,000.00	14,000.00	4,000.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Retirement and Life Insurance Contribution	43,234.56	18,014.40	25,220.16	7,205.76
	PAG-IBIG Contribution	2,400.00	1,000.00	1,400.00	400.00
	PHILHEALTH Contributions	9,007.20	3,753.00	5,254.20	1,501.20
	ECC Contribution	1,200.00	500.00	700.00	200.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	Casual - MHO				
	Salaries and Wages -Regular	152,184.00	-	152,184.00	88,774.00
	Personal Economic Relief Allowance (PERA)	24,000.00	-	24,000.00	14,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	12,682.00	-	12,682.00	12,682.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	18,262.08	-	18,262.08	10,652.88
	PAG-IBIG Contribution	2,400.00	-	2,400.00	1,400.00
	PHILHEALTH Contributions	3,804.60	-	3,804.60	2,219.35
	ECC Contribution	1,200.00	-	1,200.00	700.00
Municipal Social Welfare and Development Office	**Social Welfare Officer III**				
	Salaries and Wages -Regular	497,592.00	165,864.00	331,728.00	82,932.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	4,000.00
	Retirement and Life Insurance Contribution	59,711.04	19,903.68	39,807.36	9,951.84
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	400.00
	PHILHEALTH Contributions	12,439.80	4,146.60	8,293.20	2,073.30
	ECC Contribution	1,200.00	400.00	800.00	200.00
	Community Affairs Officer I (MSWDO-04)				
	Salaries and Wages -Regular	290,952.00	72,738.00	218,214.00	121,230.00
	Personal Economic Relief Allowance (PERA)	24,000.00	6,000.00	18,000.00	10,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	24,246.00	-	24,246.00	24,246.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	34,914.24	8,728.56	26,185.68	14,547.60
	PAG-IBIG Contribution	2,400.00	600.00	1,800.00	1,000.00
	PHILHEALTH Contributions	7,273.80	1,818.45	5,455.35	3,030.75
	ECC Contribution	1,200.00	300.00	900.00	500.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
Office of the Municipal Agriculture	**Agricultural Technologist (abolished)**				
	Salaries and Wages -Regular	245,628.00	-	245,628.00	245,628.00
	Personal Economic Relief Allowar ce (PERA)	24,000.00	-	24,000.00	24,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	20,469.00	-	20,469.00	20,469.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Year End Bonus	20,469.00	-	20,469.00	20,469.00
	Cash Gift	5,000.00	-	5,000.00	5,000.00
	Retirement and Life Insurance Contribution	29,475.36	-	29,475.36	29,475.36
	PAG-IBIG Contribution	2,400.00	-	2,400.00	2,400.00
	PHILHEALTH Contributions	6,140.70	-	6,140.70	6,140.70
	ECC Contribution	1,200.00	-	1,200.00	1,200.00
	Other Personnel Benefits - PEI	5,000.00	-	5,000.00	5,000.00
	Administrative Officer I (OMA-07)				
	Salaries and Wages -Regular	249,564.00	20,797.00	228,767.00	124,782.00
	Personal Economic Relief Allowar ce (PERA)	24,000.00	2,000.00	22,000.00	12,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	20,797.00	-	20,797.00	20,797.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	29,947.68	2,495.64	27,452.04	14,973.84
	PAG-IBIG Contribution	2,400.00	200.00	2,200.00	1,200.00
	PHILHEALTH Contributions	6,239.10	519.93	5,719.17	3,119.55
	ECC Contribution	1,200.00	100.00	1,100.00	600.00
	Farm Supervisor				
	Salaries and Wages -Regular	205,896.00	68,632.00	137,264.00	51,474.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	6,000.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	Retirement and Life Insurance Contribution	24,707.52	8,235.84	16,471.68	6,176.88
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	600.00
	PHILHEALTH Contributions	5,147.40	1,715.80	3,431.60	1,286.85
	ECC Contribution	1,200.00	400.00	800.00	300.00
	Casual - OMA				
	Salaries and Wages -Regular	152,184.00	50,728.00	101,456.00	38,046.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	6,000.00
	Clothing/Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	12,682.00	-	12,682.00	12,682.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	18,262.08	6,087.36	12,174.72	4,565.52
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	600.00
	PHILHEALTH Contributions	3,804.60	1,268.20	2,536.40	951.15
	ECC Contribution	1,200.00	400.00	800.00	300.00
Municipal Engineering Office	**Engineer III**				
	Salaries and Wages -Regular	541,344.00	135,336.00	406,008.00	180,448.00
	Personal Economic Relief Allowance (PERA)	24,000.00	6,000.00	18,000.00	8,000.00
	Clothing/Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	64,961.28	16,240.32	48,720.96	21,653.76
	PAG-IBIG Contribution	2,400.00	600.00	1,800.00	800.00
	PHILHEALTH Contributions	13,533.60	3,383.40	10,150.20	4,511.20
	ECC Contribution	1,200.00	300.00	900.00	400.00
	Project Development Officer I				
	Salaries and Wages -Regular	288,228.00	96,076.00	192,152.00	48,038.00
	Personal Economic Relief Allowance (PERA)	24,000.00	8,000.00	16,000.00	4,000.00
	Clothing/Uniform Allowance	7,000.00	-	7,000.00	7,000.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	Other Bonuses & Allowances - Mid-Year Bonus	24,019.00	-	24,019.00	24,019.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	34,587.36	11,529.12	23,058.24	5,764.56
	PAG-IBIG Contribution	2,400.00	800.00	1,600.00	400.00
	PHILHEALTH Contributions	7,205.70	2,401.92	4,803.78	1,200.95
	ECC Contribution	1,200.00	400.00	800.00	200.00
	Heavy Equipment Operator II (MEO-14)				
	Salaries and Wages -Regular	183,336.00	-	183,336.00	106,946.00
	Personal Economic Relief Allowance (PERA)	24,000.00	-	24,000.00	14,000.00
	Clothing /Uniform Allowance	7,000.00	-	7,000.00	7,000.00
	Other Bonuses & Allowances - Mid-Year Bonus	15,278.00	-	15,278.00	15,278.00
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Other Bonuses & Allowances - Medical Allowance	7,000.00	-	7,000.00	7,000.00
	Retirement and Life Insurance Contribution	22,000.32	-	22,000.32	12,833.52
	PAG-IBIG Contribution	2,400.00	-	2,400.00	1,400.00
	PHILHEALTH Contributions	4,583.40	-	4,583.40	2,673.65
	ECC Contribution	1,200.00	-	1,200.00	700.00
	Heavy Equipment Operator II (MEO-15)				
	Salaries and Wages -Regular	181,992.00	75,830.00	106,162.00	30,332.00
	Personal Economic Relief Allowance (PERA)	24,000.00	10,000.00	14,000.00	4,000.00
	Retirement and Life Insurance Contribution	21,839.04	9,099.60	12,739.44	3,639.84
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	PAG-IBIG Contribution	2,400.00	1,000.00	1,400.00	400.00
	PHILHEALTH Contributions	4,549.80	1,895.75	2,654.05	758.30
	ECC Contribution	1,200.00	500.00	700.00	200.00
	Engineer I				
	Salaries and Wages -Regular	315,048.00	131,270.00	183,778.00	52,508.00
	Personal Economic Relief Allowance (PERA)	24,000.00	10,000.00	14,000.00	4,000.00

OFFICE	OBJECT OF EXPEDITURES	AMOUNT OF APPROPRIATIONS	AMOUNT OF OBLIGATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED
	Other Bonuses & Allowances - Anniversary Bonus	3,000.00	-	3,000.00	3,000.00
	Retirement and Life Insurance Contribution	37,805.76	15,752.40	22,053.36	6,300.96
	PAG-IBIG Contribution	2,400.00	1,000.00	1,400.00	400.00
	PHILHEALTH Contributions	7,876.20	3,281.75	4,594.45	1,312.70
	ECC Contribution	1,200.00	500.00	700.00	200.00
TOTAL PS		**9,314,393.06**	**2,206,408.47**	**7,107,984.59**	**3,499,346.79**
GRAND TOTAL		**9,314,393.06**	**2,206,408.47**	**7,107,984.59**	**3,499,346.79**

WE HEREBY CERTIFY jointly that the above statement of funds available for reversion is true and correct.

FLORDELIZ A. PARRILLA,CPA
Municipal Treasurer

CHERRYL C. BARRIENTOS
Municipal Budget Officer

ARLENE RIO S. VILLAR, CPA
Municipal Accountant

ROLAN E. ESPINOSA
Municipal Mayor